

## Daniel W. Levy

---

**From:** Daniel W. Levy  
**Sent:** Wednesday, April 26, 2023 11:54 AM  
**To:** Maguire, Bill; Olivia Visconti  
**Cc:** Weinstein, Marc A.; Oxford, Neil; Farrell, Gregory; Smith, Dustin  
**Subject:** RE: Stein v. SKAT

Received. Thank you.

**McKool Smith** | Daniel W. Levy | Principal  
dlevy@McKoolSmith.com | New York, NY | Tel: (212) 402-9412 | Mobile: (347) 578-4176

NOTICE OF CONFIDENTIALITY: The information contained in and transmitted with this e-mail is SUBJECT TO THE ATTORNEY-CLIENT and ATTORNEY WORK PRODUCT PRIVILEGE and is CONFIDENTIAL. It is intended only for the individual or entity designated above. You are hereby notified that any dissemination, distribution, copying, use or reliance upon the information contained in and transmitted with this e-mail by or to anyone other than the addressee designated above by the sender is unauthorized and strictly prohibited. If you have received this e-mail in error, please notify the sender by reply immediately. Any e-mail erroneously transmitted to you should be immediately destroyed.

---

**From:** Maguire, Bill <bill.maguire@hugheshubbard.com>  
**Sent:** Wednesday, April 26, 2023 11:07 AM  
**To:** Daniel W. Levy <dlevy@McKoolSmith.com>; Olivia Visconti <ovisconti@McKoolSmith.com>  
**Cc:** Weinstein, Marc A. <marc.weinstein@hugheshubbard.com>; Oxford, Neil <neil.oxford@hugheshubbard.com>; Farrell, Gregory <gregory.farrell@hugheshubbard.com>; Smith, Dustin <dustin.smith@hugheshubbard.com>  
**Subject:** RE: Stein v. SKAT

Daniel—

Please see attached the letter dated January 6, 2021 from SOIK to SKAT.

Best,

Bill

**Bill Maguire** | Partner

**Hughes Hubbard & Reed LLP**  
One Battery Park Plaza, 17th floor | New York | NY 10004-1482  
Office +1 (212) 837-6879 | Cell +1 (917) 399-8602 | Fax +1 (212) 299-6879  
bill.maguire@hugheshubbard.com | bio

This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission. If verification is required please request a hard-copy version.

---

**From:** Daniel W. Levy <dlevy@McKoolSmith.com>  
**Sent:** Friday, April 21, 2023 6:38 PM  
**To:** Maguire, Bill <bill.maguire@hugheshubbard.com>; Olivia Visconti <ovisconti@McKoolSmith.com>  
**Cc:** Weinstein, Marc A. <marc.weinstein@hugheshubbard.com>; Oxford, Neil <neil.oxford@hugheshubbard.com>; Farrell, Gregory <gregory.farrell@hugheshubbard.com>; Smith, Dustin <dustin.smith@hugheshubbard.com>  
**Subject:** RE: Stein v. SKAT

**CAUTION: This email was sent by someone outside of the Firm.**

Bill,

Thank you for your e-mail, letter, and attachments.

We will consider them carefully.

To facilitate that, may I ask you to please send me the letter, dated January 6, 2021, from SOIK referred to on page 1 of Exhibit 2?

Thank you in advance.

Best,

DWL

**McKool Smith** | Daniel W. Levy | Principal

dlevy@McKoolSmith.com | New York, NY | Tel: (212) 402-9412 | Mobile: (347) 578-4176

NOTICE OF CONFIDENTIALITY: The information contained in and transmitted with this e-mail is SUBJECT TO THE ATTORNEY-CLIENT and ATTORNEY WORK PRODUCT PRIVILEGE and is CONFIDENTIAL. It is intended only for the individual or entity designated above. You are hereby notified that any dissemination, distribution, copying, use or reliance upon the information contained in and transmitted with this e-mail by or to anyone other than the addressee designated above by the sender is unauthorized and strictly prohibited. If you have received this e-mail in error, please notify the sender by reply immediately. Any e-mail erroneously transmitted to you should be immediately destroyed.

---

**From:** Maguire, Bill <[bill.maguire@hugheshubbard.com](mailto:bill.maguire@hugheshubbard.com)>

**Sent:** Friday, April 21, 2023 2:34 PM

**To:** Daniel W. Levy <[dlevy@McKoolSmith.com](mailto:dlevy@McKoolSmith.com)>; Olivia Visconti <[ovisconti@McKoolSmith.com](mailto:ovisconti@McKoolSmith.com)>

**Cc:** Weinstein, Marc A. <[marc.weinstein@hugheshubbard.com](mailto:marc.weinstein@hugheshubbard.com)>; Oxford, Neil <[neil.oxford@hugheshubbard.com](mailto:neil.oxford@hugheshubbard.com)>;

Farrell, Gregory <[gregory.farrell@hugheshubbard.com](mailto:gregory.farrell@hugheshubbard.com)>; Smith, Dustin <[dustin.smith@hugheshubbard.com](mailto:dustin.smith@hugheshubbard.com)>

**Subject:** RE: Stein v. SKAT

Daniel—

Please see my letter attached, following up on your request, made on our call Tuesday, for the correspondence between SKAT and SOIK, in which SKAT put in writing what it undertook (in Section 8(f) of the Settlement Agreement) to put in writing.

Best,

Bill

**Bill Maguire** | Partner

**Hughes Hubbard & Reed LLP**

One Battery Park Plaza, 17th floor | New York | NY 10004-1482

Office +1 (212) 837-6879 | Cell +1 (917) 399-8602 | Fax +1 (212) 299-6879

[bill.maguire@hugheshubbard.com](mailto:bill.maguire@hugheshubbard.com) | bio

This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed,

arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission. If verification is required please request a hard-copy version.

**From:** Daniel W. Levy <[dlevy@McKoolSmith.com](mailto:dlevy@McKoolSmith.com)>

**Sent:** Tuesday, April 18, 2023 3:51 PM

**To:** Maguire, Bill <[bill.maguire@hugheshubbard.com](mailto:bill.maguire@hugheshubbard.com)>

**Cc:** Weinstein, Marc A. <[marc.weinstein@hugheshubbard.com](mailto:marc.weinstein@hugheshubbard.com)>; Oxford, Neil <[neil.oxford@hugheshubbard.com](mailto:neil.oxford@hugheshubbard.com)>;

Farrell, Gregory <[gregory.farrell@hugheshubbard.com](mailto:gregory.farrell@hugheshubbard.com)>; Smith, Dustin <[dustin.smith@hugheshubbard.com](mailto:dustin.smith@hugheshubbard.com)>

**Subject:** Stein v. SKAT - next filing by SKAT

**CAUTION: This email was sent by someone outside of the Firm.**

Bill,

I know that SKAT is filing today its response to our proposed redactions to the settlement agreement, letter agreement, and exhibits.

If you wish to discuss your planned response before you file it, including how SKAT can act consistently with its obligations to use its best efforts to maintain the confidentiality of the settlement agreement under Section 8 and Section 2 of the letter agreement, please let me know.

I am happy to speak any time today.

Best,

DWL

**McKool Smith**

**Daniel W. Levy**

Principal

New York, NY

Tel: (212) 402-9412 | Mobile: (347) 578-4176

[dlevy@McKoolSmith.com](mailto:dlevy@McKoolSmith.com) | [www.mckoolsmith.com](http://www.mckoolsmith.com)

NOTICE OF CONFIDENTIALITY: The information contained in and transmitted with this e-mail is SUBJECT TO THE ATTORNEY-CLIENT and ATTORNEY WORK PRODUCT PRIVILEGE and is CONFIDENTIAL. It is intended only for the individual or entity designated above. You are hereby notified that any dissemination, distribution, copying, use or reliance upon the information contained in and transmitted with this e-mail by or to anyone other than the addressee designated above by the sender is unauthorized and strictly prohibited. If you have received this e-mail in error, please notify the sender by reply immediately. Any e-mail erroneously transmitted to you should be immediately destroyed.

**From:** SWI007@politi.dk <SWI007@politi.dk>  
**Sent:** 06-01-2021 10:03:23 (UTC +02)  
**To:** Camilla Lindrum Bay <Camilla.Bay@sktst.dk>  
**Subject:** Request for information regarding the Danish Tax Agency's settlement  
**Attachments:** Letter to the Danish Tax Agency.pdf

This e-mail comes from the Internet and is thus not necessarily from an internal source, although the sender address may indicate so.

Dear Camilla Lindrum Bay

Attached is the State Attorney for Special Economic and International Crime's request of 6 January 2021 for information regarding the Danish Tax Agency's settlement.

I must request to receive the Danish Tax Agency's reply as soon as possible, and preferably before 15 January 2021.

With Best Regards

**Stine Winther**  
Special prosecutor  
Cell: +45 61 12 69 79  
E-mail: [swi007@politi.dk](mailto:swi007@politi.dk)

## **STATE ATTORNEY**

State Attorney for Special Economic and International Crime

Kampmannsgade 1  
DK-1604 København V  
**Tel.:** +45 72 68 90 00  
**Fax:** +45 4515 0016  
**E-mail:** [saoek@ankl.dk](mailto:saoek@ankl.dk)



**STATE ATTORNEY**

Danish Tax Agency

Date: 6 January 2021  
J. No. SØK-10177-00037-19  
Case processor: SWI

State Attorney for Special Economic  
and International Crime  
KAMPMANNSGADE 1  
1604 KØBENHAVN V

TELEPHONE 72 68 90 00

E-mail: saok@ankl.dk  
www.anklagemyndigheden.dk  
www.politi.dk

## **Request for information regarding the Danish Tax Agency's settlement**

SKAT (now the Danish Tax Agency) has, among other things, by letter of 24 August 2015 reported suspected fraud committed against SKAT in the period 2012 to 2015, whereby SKAT suffered a total loss of approx. DKK 12.7 billion. The cases are investigated by State Attorney for Special Economic and International Crime (SØIK).

As informed by the Danish Tax Agency to SØIK, in May 2019, the Danish Tax Agency entered into a settlement with 61 US pension plans and a number of related persons and companies in part of the overall case complex. According to the information provided, the settlement agreement means that the 61 pension plans etc. must pay an amount of DKK 1.6 billion to the Danish state.

For use in the further investigation, SØIK must request answers to the following questions:

1. With which natural and legal persons has the Danish Tax Agency concluded the negotiated settlement?
2. Which refunds are covered by the settlement (for example, by stating SKAT's bundle tag numbers)?
3. How is the settlement sum composed (e.g. is compensation for expenses other than the received dividend refund included)?


4. What proportion of the total settlement sum of DKK 1.6 billion has been paid to the Danish Tax Agency, and when is the remaining amount due to be paid?
5. What claims are the payments written off against?
6. Are claims beyond the settlement amount forgiven, and if so, in what way?
7. Is the settlement an expression of a final decision of the civil case, or will further compensation claims against the settling parties arise later?
8. Has the Danish Tax Agency received security for fulfillment of the settlement, including guarantees, pledges or the like? If applicable, has the Danish Tax Agency carried out any form of safeguarding act in this connection?
9. Does the Danish Tax Agency still have a compensation claim in the case, and if so, against whom and with what amounts?

Furthermore, SØIK must request information on any non-disclosure clauses that have been agreed upon in the settlement.

SØIK requests to receive the Danish Tax Agency's reply as soon as possible, and would prefer it no later than 15 January 2021.

If the Danish Tax Agency has any questions about this request, they can make contact with special prosecutor Stine Winther, tel. 61126979 or via e-mail: swi007@politi.dk).

With Best Regards



Malene Stige Christensen

Deputy public prosecutor,  
actg.

**From:** BettinaSpang <Bettina.Spang@sktst.dk>  
**Sent:** 19-01-2021 10:16:46 (UTC +02)  
**To:** swi007@politi.dk <swi007@politi.dk>  
**Cc:** BettinaSpang <Bettina.Spang@sktst.dk>  
**Subject:** Request from SØIK regarding settlement

To SØIK:

The Danish Tax Agency's response to your request dated below is hereby forwarded.

With Best Regards

Bettina Spang  
Chief Consultant  
Director Secretary Særlig Kontrol  
+45 72 37 44 69  
Bettina.Spang@sktsl.dk



Skattestyrelsen  
Helgeshøj Alle 9, 2630 Taastrup

This is how we treat personal data The Danish Tax Agency is a part of the Tax Administration

**From:** SWI007@politi.dk <SWI007@politi.dk>  
**Sent:** 6. januar 2021 10:03  
**To:** Camilla Lindrum Bay <Camilla.Bay@sktst.dk>  
**Subject:** Request for information regarding the Danish Tax Agency's settlement

I This e-mail comes from the Internet and is thus not necessarily from an internal source, although the sender address may indicate so.

Attached is the State Attorney for Special Economic and International Crime's request of 6 January 2021 for information regarding the Danish Tax Agency's settlement.

I must request to receive the Danish Tax Agency's response as soon as possible, and preferably before 15 January 2021.

With Best Regards

Stine Winther  
Special prosecutor  
Cell: +45 61 12 69 79

E-mail: [swi007@politi.dk](mailto:swi007@politi.dk)



**STATE ATTORNEY**

State Attorney for Special Economic and International Crime

Kampmannsgade 1  
DK-1604 København V  
Tlf.: +45 72 68 90 00  
Fax: +45 4515 0016  
e-Mail: [saoek@ankl.dk](mailto:saoek@ankl.dk)